

Filed for intro on 02/16/95  
House Bill \_\_\_\_\_  
By \_\_\_\_\_

Senate No. SB1656  
By Crowe

AN ACT to amend Tennessee Code Annotated, Section 67-6-339,  
relative to sales and use tax.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-339, is amended by adding the following language, designated as subsections (d), (e) and (f), as follows:

(d) As to subsection (b), above, those activities described in Industry 3441, fabricated structural metal, of Major Group 34 of the Standard Industrial Classification Index of 1972 prepared by the office of management and budget of the federal government, are not exhaustive but are only intended as illustrations of such activities which are engaged in by a "structural metal fabricator". As to subsection (c), above, those products listed under Industry 3441, fabricated structural metal, of Major Group 34 of the Standard Industrial Classification Index of 1972 prepared by the office of management and budget of the federal government, are not exhaustive but are only intended as illustrations of such products which are "fabricated structural metal products."

(e) The term "structural" for these purposes means either (i) relating to, affecting or used in building a structure, such as, for illustrative purposes only, products which became a part of a building, or (ii) bearing any loads, such as, for illustrative purposes only, products which bear either dead loads, wind loads or seismic loads. "Fabricated structural metal products" includes, for example, aluminum curtain walls which are to be erected on a building. "Structural metal fabricator" includes, for example, any establishments engaged in fabricating in Tennessee such curtain walls for erection on buildings in the performance of a contract outside the state.

(f) The fact that the activities referenced in subsection (b), above, or the products referenced in subsection (c), above, may also be described in or listed under any one (1) or more other Industry codes, separate from Industry 3441 of Major Group 34 of the Standard Industrial Classification Index of 1972 prepared by the office of management and budget of the federal government, shall not prevent the application of this exemption.

SECTION 2. The provisions of this act shall be retroactive to July 1, 1987, which is the effective date of the original enactment of Tennessee Code Annotated, Section 67-6-339. By the retroactive application of this clarifying enactment, the general assembly seeks to confirm its intent that the sales and use tax exemption provided by the Section shall be interpreted consistent with above provisions and shall apply, for example, to aluminum and other materials sold to or used by a structural metal fabricator where such materials are used to fabricate aluminum curtain walls for use in the performance of a contract outside Tennessee.

SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.